

Founded in 1852
by Sidney Davy Miller

MILLER CANFIELD

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September 21, 2016

Michigan House of Representatives
Tax Policy Committee
Anderson House Office Building
124 North Capitol Avenue
Lansing, Michigan 48909

Honorable Tax Policy Committee:

I lead the state tax practice for Miller Canfield and have practiced in the Tax Tribunal for almost 30 years. I served on the ABA state and local tax committee in developing their model state tax tribunal act, and Michigan's Tax Tribunal conforms closely to the ABA model of an independent, specialized tax forum. That is to say, we have in Michigan what has been accepted nationally as the optimal structure for resolving tax disputes.

However, while the Tribunal conforms closely to the national best practice model, it has been limited by several constraints which have limited its effectiveness, including a lack of funding and a lack of mechanisms to ensure the efficiency, consistency and quality of its output. Many of these constraints are addressed in HB 5765, which represents a package of common sense, practical reforms that will strengthen the Tribunal's ability to deliver speedy justice to all parties. This bill represents a significant step forward in improving Michigan's processes for resolving tax disputes, I strongly support it, and I urge you to approve it.

Sincerely,

Miller, Canfield, Paddock and Stone, P.L.C.

By: _____

Gregory A. Nowak

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